

**Village High School**  
**Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**Student Transportation**

There is no charge for transportation for students with disabilities eligible for transportation as part of an individualized education plan (IEP), students with English Language Learner plans eligible for transportation, or students who qualify for free or reduced priced meals. For transportation eligibility questions, please find 20Ride information at <https://www.asd20.org/buses-and-transportation/eligibility-and-scheduling/> or call 719-234-1410.

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
20Ride Pass	Neighborhood School Transportation	\$63 per student, not to exceed \$252 per family per semester	Provide daily school bus transportation to and from school for an individual transportation eligible student for a single semester.	Students are not permitted to access a school bus for transportation to/from school. Up to three times per semester, students may obtain a no cost single-ride bus pass from their school office to access a single ride on an existing in-district route to/from their school.
20Ride Pass	In-District Choice Transportation	\$73 per student, not to exceed \$292 per family per semester	Provide daily school bus transportation to and from school for an individual transportation eligible student for a single semester.	Students are not permitted to access a school bus for transportation to/from school. Up to three times per semester, students may obtain a no cost single-ride bus pass from their school office to access a single ride on an existing in-district route to/from their school.
20Ride Pass	Out-of-District Choice Transportation	\$83 per student, not to exceed \$332 per family per semester	Provide daily school bus transportation to and from school, from and to an existing in-district stop, for an individual transportation eligible student for a single semester.	Students are not permitted to access a school bus for transportation to/from school. Up to three times per semester, students may obtain a no cost single-ride bus pass from their school office to access a single ride on an existing in-district route to/from their school.
20Ride Pass	Any Combination of Above	Not to exceed \$332 per family per semester	Recognize a single family may have students enrolled in neighborhood and choice schools.	Students are not permitted to access a school bus for transportation to/from school. Up to three times per semester, students may obtain a no cost single-ride bus pass from their school office to access a single ride on an existing in-district route to/from their school.

**Semester ride passes** may be purchased with a credit/debit card using the Infinite Campus parent portal, or by cash or check at the transportation center or Education and Administration Center. 20Ride passes must be purchased prior to riding a bus. Semester passes are nonrefundable, either in part or in whole.

**Summer School**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Tuition	High School Tuition: D20 Resident	\$250 per course	To cover the cost of operating summer school programs for resident students.	Student cannot enroll or attend summer school courses.
Tuition	High School Tuition: Non-D20 Resident	\$350 per course	To cover the cost of operating summer school programs for resident students.	Student cannot enroll or attend summer school courses.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**Summer School (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Tuition	Computer Programming: D20 Resident	\$240 per course	To cover the cost of operating computer programming for resident students.	Student cannot enroll or attend summer school courses.
Tuition	Computer Programming: Non-D20 Resident	\$340 per course	To cover the cost of operating computer programming for non-resident students.	Student cannot enroll or attend summer school courses.
Tuition	Outdoor Education Fee	\$140 per week	To cover the actual cost of admission, transportation, food, and/or lodging for field trips. Check with Summer School office for specific course fee.	Student cannot participate in outdoor education courses.
User Fee	Instrument Rental	\$25 per instrument	To cover a portion of the cost associated with instrument maintenance and purchase/lease.	Student cannot rent/use school-owned instrument.

Note: 2025 Summer School fees are determined in January 2025

**High School Athletics**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
High School Athletics	Ice Hockey	\$500 per season up to the following maximums: \$650 per athlete per year \$650 per family per season \$1000 per family per year	To cover a portion of the cost of operating the school ice hockey program. <b>Participants who live outside of D20 and do not attend a D20 school will pay 150% of the fee. The fee for 2025-26 is \$750 and does not qualify for the maximums.</b>	Student cannot participate in the athletic program.
High School Athletics	Ice Hockey	Free meal eligible student: \$90 per season  Reduced meal eligible student: \$180 per season	To cover a portion of the cost of operating the school athletic program.	Student cannot participate in the athletic program.
High School Athletics	<b>Tier One Sports</b> Cross Country, Swim/Dive, Tennis, Track/Field	\$100 per sport per season up to the following maximums: \$350 per athlete per year \$350 per family per season \$700 per family per year	To cover a portion of the cost of operating the school athletic program. <b>Participants who live outside of D20 and do not attend a D20 school will pay 150% of the fee. The fee for a 2025-26 Tier One Sport is \$150 and does not qualify for the maximums.</b>	Student cannot participate in the athletic program.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Athletics (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
High School Athletics	<b>Tier Two Sports</b> Baseball, Basketball, Field Hockey, Lacrosse, Soccer, Softball, Spirit, Volleyball, Wrestling	\$150 per sport per season up to the following maximums: \$350 per athlete per year \$350 per family per season \$700 per family per year	To cover a portion of the cost of operating the school athletic program. <b>Participants who live outside of D20 and do not attend a D20 school will pay 150% of the fee. The fee for a 2025-26 Tier Two Sport is \$225 and does not qualify for the maximums.</b>	Student cannot participate in the athletic program.
High School Athletics	<b>Tier Three Sports</b> Football, Golf	\$200 per sport per season up to the following maximums: \$350 per athlete per year \$350 per family per season \$700 per family per year	To cover a portion of the cost of operating the school athletic program. <b>Participants who live outside of D20 and do not attend a D20 school will pay 150% of the fee. The fee for a 2025-26 Tier Three Sport is \$300 and does not qualify for the maximums.</b>	Student cannot participate in the athletic program.
High School Athletics	Tier One, Two, and Three Sports	<b>Free Meal Eligible Student:</b> Tier One: \$30 per season Tier Two: \$40 per season Tier Three: \$50 per season	To cover a portion of the cost of operating the school athletic program.	Student cannot participate in the athletic program.
High School Athletics	Tier One, Two, and Three Sports	<b>Reduced Meal Eligible Student:</b> Tier One: \$50 per season Tier Two: \$60 per season Tier Three: \$70 per season	To cover a portion of the cost of operating the school athletic program.	Student cannot participate in the athletic program.
High School Athletics	Contest Admission (All Sports)	\$6 adults \$4 K-12 students \$4 senior citizens	To cover a portion of the cost of operating school athletic programs.	Entry to event is not permitted.
High School Athletics	Season Admission Pass	\$55 per student \$70 per adult \$225 per family	Cover the cost of admission to CHSSA-sponsored non-playoff athletic and activity events hosted by the school.	Regular event admission must be paid to enter.
High School Athletics	Summer Strength & Conditioning	\$100 per class	To cover the cost of supervision for safety. Check with school website for school specific fee.	Student is not permitted to participate.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Activities**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
High School Activities	Auto Club	\$20 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	Construction Club	\$20 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	DECA	Varies by school See school website	To cover a portion of the cost of operating the individual activity. This does not cover the cost of state and/or national competitions. Check with school website for program specific fees and other potential costs.	Student may be restricted from club participation or certain club activities.
High School Activities	Esports	\$100 per semester	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	FBLA	\$70 per year	To cover a portion of the cost of operating the individual activity. This does not cover the cost of state and/or national competitions. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	Forensics/Speech & Debate	\$125 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	HOSA	\$30 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	National Honor Society	\$35 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	Robotics	\$50 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.
High School Activities	Spanish Club	\$35 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Activities (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
High School Activities	Spanish National Honor Society	\$35 per year	To cover a portion of the cost of operating the individual activity. Check with school website for program specific fees and other potential costs.	Student may be restricted from participation in club or certain club activities.

**High School Course Fees - Art**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Art	\$35 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Ceramics (All Levels)	\$40 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Computer Animation	\$30 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Computer Graphic Design	\$35 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course. See school website/Course Guide.	Student may not be able to participate in course or certain course activities.
Course Fee	Digital Photography	\$30 per semester	To cover a portion of the cost of consumable materials used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Jewelry Making (All Levels)	\$40 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.

**High School Course Fees - Career & Technical Education (CTE)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Business	\$10 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Business & Marketing (All Levels)	\$70 fee for membership in DECA and/or \$70 fee for membership in FBLA per course	To cover a portion of the cost of operating the course/activity. This does not cover the cost of state and/or national competitions.	Student may not be able to participate in course or certain course activities.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Course Fees - Career & Technical Education (CTE) (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Engineering	\$25 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	FBLA	\$70 per year	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Interior Design	\$30 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	International Foods	\$30 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Introduction to Wood	\$40 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Living on Your Own	\$20 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Marketing/DECA (All Levels)	\$70 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.

**High School Course Fees - Performing Arts: Instrumental Music**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Piano/Keyboarding	\$40 per course	To cover a portion of the cost of course activities, consumable supplies and materials.	Student may not be able to participate in course or certain course activities.

**High School Course Fees - Physical Education**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
User Fee	Offsite Physical Education Course	\$30 per course	To cover a portion of the rental cost when a Physical Education course is conducted at an offsite facility.	Student may not be able to participate in course or certain course activities.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Course Fees - Physical Education (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Outdoor Fitness	\$60 per course	To cover a portion of the cost of consumable materials, uniforms, and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Rocky Mountain High (All Levels)	\$40 per course	To cover the cost of specialized safety equipment required for the course. Check with school website for school specific fee.	Student may not be able to participate in course or certain course activities.
Course Fee	Science of Angling: Fishing in Colorado	\$25 per semester	To cover a portion of the cost of consumable materials, uniforms, and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.

**High School Course Fees - Social Studies**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Global Fluency Awareness	\$50 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Global Fluency Capstone	\$50 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.
Course Fee	Global Fluency Skills	\$50 per course	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course or certain course activities.

**High School Course Fees - Programs and Testing: Accuplacer, Advanced Placement (AP), PSAT, and International Baccalaureate (IB) Related Fees**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Exam Fee	AP (Advanced Placement) Exam	\$115 per exam (Fee cost based on College Board Fee)	To cover cost of the AP exam.	Student cannot sit for exam.
Exam Fee	AP (Advanced Placement) Late Exam Fee	\$60 per exam (Fee cost based on College Board Fee)	To cover a portion of the cost to administer a College Board (\$15) late exam and the actual cost charged by College Board for an approved late AP exam (\$45).	Student will not be able to take the exam on an alternate date.
Exam Fee	AP (Advanced Placement) Late Ordering Fee	\$55 per exam (Fee cost based on College Board Fee)	To cover the cost of ordering an AP exam after the College Board designated ordering deadline.	Student will not be able to take the exam(s).

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Course Fees - Programs and Testing: Accuplacer, Advanced Placement (AP), PSAT, and International Baccalaureate (IB) Related Fees (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Exam Fee	AP (Advanced Placement) Unused Exam Fee	\$40 per exam (Fee cost based on College Board Fee)	To cover the cost of returning an unused AP exam to College Board.	Exam was ordered per student request but student did not take exam.
Exam Fee	PSAT/NMSQT Exam	\$25 per exam	To cover a portion of the cost of PSAT/NMSQT exam.	Student cannot sit for exam.

**High School Course Fees - Programs: Concurrent Enrollment**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Course Fee	Career Start/ISSA	\$75 per program per year	To cover the application fee.	Student will not be registered for dual credit courses without paying the fee.
Course Fee	Concurrent Enrollment	Contact College and Career Services	To cover the application fee.	Student will not be registered for dual credit courses without paying the fee.

**High School Course Fees - General**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Tuition	9th Grade Orientation Retreat (3 days)	\$275 per year	To cover a portion of the cost of the 9th grade orientation retreat experience. Cost covers curriculum, supervision, transportation, lodging, and food.	Payment of fee is required for participation. Students who do not participate in the program will be offered a comparable alternative at reduced or no cost.
Course Fee	Accelerate Education Online Course Fee	\$100 per course	Fee applies only to D20 students choosing to complete an online Accelerate Education course. Purpose is to cover a portion of the cost associated with the course.	Student cannot take the online course.
Course Fee	Consumable Material Fee	\$90 per year	To cover actual cost of consumable material used by the student in the classroom and/or are items students will retain after the class. See school website.	Required items/materials or a comparable alternative will be provided. Students will not be excluded from classroom activities if the fee is unpaid.
Course Fee	Field Trip Fee	Varies by field trip See school website or field trip sponsor	To cover cost or a portion of the cost of admission, activity, and transportation. Check with school website or trip sponsor for specific fee.	A comparable alternative may be provided. A student who desires to participate in class field trip will not be excluded if the fee is unpaid.
Parking	Parking Violation Fine	\$5 per incident	To provide a financial penalty for parking violations and maintain parking lot safety.	Parking access may be denied and parking pass revoked.

**Village High School  
Student Fee Schedule 2025-26**

Certain fees may be reduced or waived for students eligible for free or reduced price meals under federal poverty income guidelines if a current "Information Release" form is on file authorizing sharing of student eligibility. Application and information regarding the free and reduced price meal program may be obtained by calling the Free and Reduced Meal Registrar at 719-234-1416. For other fee reduction or hardship waiver questions, contact the school principal.

**For information regarding specific fees at an individual school, please see the fee schedule on the school website and/or Course Guide. Fees identified are mandatory for participation. Participation may be voluntary.**

**High School Course Fees - General (Continued)**

Fee Type	Designated For	Fee Amount (Maximum)	Purpose of Fee	Student Impact if Fee is Not Paid
Parking	Personalized Parking Space	\$40 per space per year	To provide a reserved parking space during the school day and offset the cost of paint used to personalize the parking space.	Student cannot access reserved parking spaces and is not permitted to personalize a parking space.
School Fee	Replacement Student ID	\$5 each	To cover the cost of a replacement ID.	Student will not be issued a replacement ID.
Senior Fee	Senior Lunch/Breakfast	\$50 per person	To cover the cost of facility, decoration, and food/drink at senior class function. Check with school website for school specific fee.	Student cannot attend.
Parking	Student Parking Pass	\$20 per semester	To cover a portion of the cost of parking lot maintenance.	Student cannot park vehicle in school parking lots during school hours.
Course Fee	Teacher Cadet	\$35 per year	To cover a portion of the cost of consumable materials and/or maintenance of special equipment used in the course.	Student may not be able to participate in course.
School Fee	Yearbook	\$95 per yearbook	To cover a portion of the cost of producing a yearbook. Check with school website for school specific fee.	Student will not receive a yearbook.
User Fee	District Provided Device	\$60 per year	To offset a portion of the cost of device and cover a one-time accidental damage protection.	Student/Parent will be responsible for full cost of damage, if incurred.

Beginning in 2015-16, a student fee schedule specific to each school shall be posted to the school website in a prescribed location and shall be updated annually. Fees associated with a specific course shall also be included with the course description in the school's Course Guide. Only fees referenced and approved in procedure JQ-R may be levied.